

# SUPPLEMENTARY INSTRUCTIONS FOR VERMONT CITIES, VILLAGES, AND TOWNS 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

## AGENCY REPORTING

In addition to reporting data for the general government, please include the following fiscal activities (if applicable):

Conservation commissions  
Fire districts governed by town selectmen  
Local health districts

Union municipal districts  
Urban renewal agencies

## PART 2 - REVENUES

### 3. A. Property taxes (code T01)

#### Exclude

- Property taxes collected for the county and school districts
- For towns, state payments made under the Land Use Appraisal Program (property tax relief) (*report in PART 2, question 4, item M., code C30*)

### 3. C. Licensing and permit taxes

#### 2. Amusement licensing and permit taxes (code T21)

##### Include

- Proceeds from licenses and permits issued to theaters, shows, movies, concert halls, natural curiosities, and auto races
- Other amusements for which licensing is required

#### 3. Motor vehicles licensing and permit taxes (code T24)

##### Include

- Administrative fees retained by this city, village, or town for renewal of car registration

#### 4. Public utilities licensing and permit taxes (code T27)

##### Include

- Administrative fees retained by this city, village, or town for renewal of bus and taxicab registration

### 3. E. Other taxes

#### 2. Documentary and stock transfer tax (code T51)

##### Include

- Clerk's fees collected for property tax transfer returns

### 4. Intergovernmental revenues

#### N. All other (codes D89, C89, B89)

##### Include

- Other grants and reimbursements from other local governments, State and Federal

## PART 3 - EXPENDITURES

### 11. Personnel expenditures (code Z00)

#### Include

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income taxes, social security, or retirement coverage

#### Exclude

- Employer-paid fringe benefits and payroll taxes

## PART 4 – INDEBTEDNESS

### 12. Long-term debt

#### A. Debt for public purposes

##### Include

- Debt that originates from the purchase of bonds of this government by the Vermont Municipal Bond Bank

#### B. Debt for private purposes

##### Include

- Industrial revenue and pollution control bonds issued by this government

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